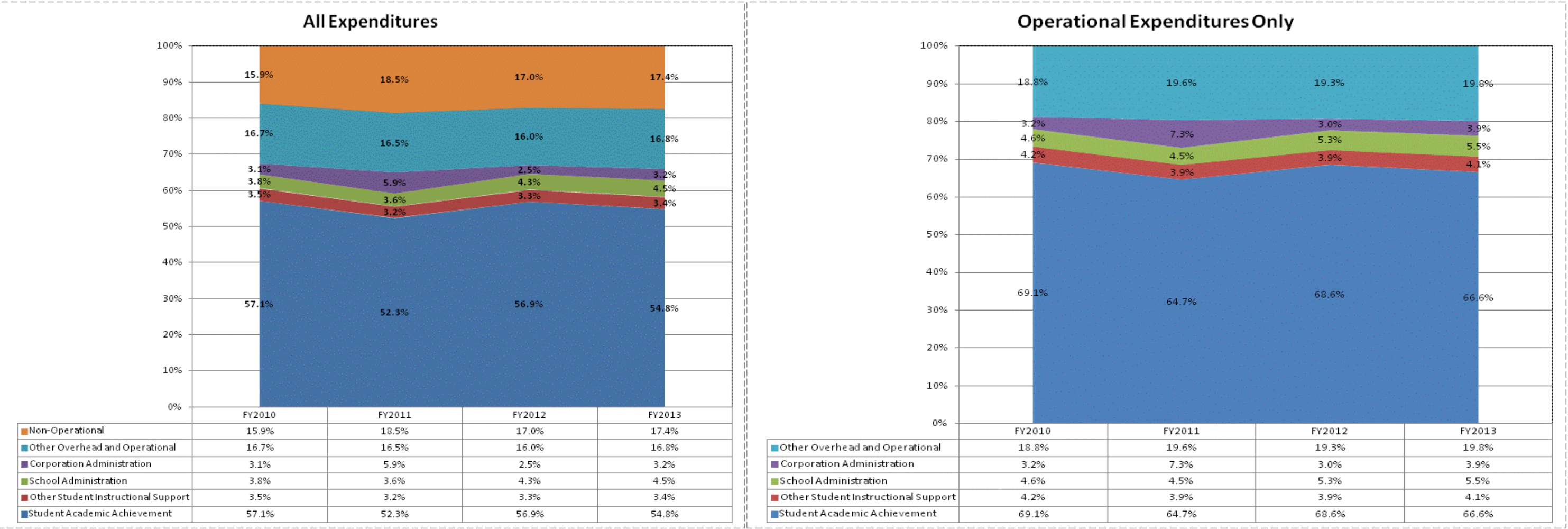


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Greater Clark County Schools (1010)

Greater Clark County Schools (1010)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$66,887,069	64.3%	\$68,070,717	62.4%	\$65,759,710	56.9%	\$60,560,323	54.8%
Student Instructional Support	\$7,610,998	7.3%	\$8,223,519	7.5%	\$8,833,927	7.6%	\$8,730,817	7.9%
Overhead and Operational	\$19,549,816	18.8%	\$21,191,375	19.4%	\$21,347,782	18.5%	\$22,027,652	19.9%
Nonoperational	\$10,009,643	9.6%	\$11,578,488	10.6%	\$19,676,569	17.0%	\$19,187,029	17.4%
Not Categorized	\$880,167		\$0		\$0		\$0	
Grand Total	\$104,937,693		\$109,064,099		\$115,617,987		\$110,505,821	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	71.6%	70.0%	64.5%	62.7%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Greater Clark County Schools (1010)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$369,874	\$790,301	\$1,224,649	\$2,926,086	> 500%	270%	139%
11100 Regular Programs; Elementary	\$14,406,023	\$21,585,797	\$21,079,387	\$16,765,156	16%	-22%	-20%
11200 Regular Programs; Middle/Junior High	\$7,471,454	\$9,685,807	\$9,208,289	\$8,628,805	15%	-11%	-6%
11300 Regular Programs; High School	\$7,521,102	\$9,466,991	\$10,052,778	\$9,468,952	26%	0%	-6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$158,972	\$159,014	N/A	N/A	0%
11410 Vocational Education; Agriculture A	\$48,000	\$62,131	\$56,511	\$55,476	16%	-11%	-2%
11430 Vocational Education; Distributive Education	\$78,170	\$38,121	\$42,686	\$46,443	-41%	22%	9%
11450 Vocational Education; Consumer and Homemaking	\$396,441	\$431,429	\$236,658	\$264,829	-33%	-39%	12%
11470 Vocational Education; Business Education	\$34,864	\$47,924	\$163,554	\$229,212	> 500%	378%	40%
11480 Vocational Education; Industrial Education A	\$213,765	\$305,954	\$287,258	\$278,656	30%	-9%	-3%
11510 Vocational Education; Cooperative Education	\$101,619	\$139,046	\$109,040	\$66,068	-35%	-52%	-39%
11520 Vocational Education; Area School Participation	\$726,240	\$736,739	\$590,920	\$520,532	-28%	-29%	-12%
11590 Other Vocational Education Programs	\$153,889	\$198,766	\$192,722	\$216,564	41%	9%	12%
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$173,888	\$161,328	N/A	N/A	-7%
11630 Regular Programs; Alternative Education Programs; High School	\$342,845	\$452,994	\$400,442	\$413,730	21%	-9%	3%
12110 Gifted And Talented; Gifted and Talented	\$216,280	\$218,728	\$229,583	\$194,822	-10%	-11%	-15%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$3,157	\$17,321	N/A	N/A	449%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,059,356	\$1,377,744	\$1,250,269	\$1,300,938	23%	-6%	4%
12220 Mental Disabilities; Moderate Mental Disabilities	\$410,481	\$818,616	\$631,209	\$498,186	21%	-39%	-21%
12230 Mental Disabilities; Severe Mental Disabilities	\$907,291	\$2,233,845	\$2,201,707	\$2,082,729	130%	-7%	-5%
12310 Physical Impairment; Orthopedic Impairment	\$377,333	\$510,615	\$556,271	\$559,681	48%	10%	1%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$59,220	\$0	N/A	N/A	-100%
12330 Physical Impairment; Visual Impairment	\$129,037	\$172,101	\$144,596	\$138,910	8%	-19%	-4%
12340 Physical Impairment; Hearing Impairment	\$221,658	\$394,486	\$296,250	\$261,961	18%	-34%	-12%
12350 Physical Impairment; Homebound	\$122,298	\$189,138	\$140,541	\$218,910	79%	16%	56%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$735	\$0	\$0	N/A	-100%	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,755,393	\$3,588,226	\$4,106,808	\$3,853,894	40%	7%	-6%
12510 Culturally Different; Communication Disorders	\$669,370	\$1,000,178	\$1,140,508	\$1,046,200	56%	5%	-8%
12520 Culturally Different; Compensatory	\$47,048	\$66,187	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$3,260,247	\$2,499,949	\$2,478,936	\$2,299,744	-29%	-8%	-7%
12710 Equal Opportunity At Risk	\$384,673	\$401,021	\$55,797	\$9,874	-97%	-98%	-82%
12810 Special Education Preschool	\$851,602	\$1,598,886	\$1,261,491	\$1,165,682	37%	-27%	-8%
12900 Other Special Programs	\$504,894	\$563,560	\$1,044,776	\$1,130,646	124%	101%	8%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$27,844	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$82,866	\$68,981	\$8,047	\$1	-100%	-100%	-100%
14100 Summer School Programs; Elementary	\$67,404	\$0	\$0	\$0	-100%	N/A	N/A
14200 Summer School Programs; Middle/Junior High School	\$73,078	\$103,694	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$88,334	\$0	\$113,868	\$78,015	-12%	N/A	-31%
15100 Enrichment Programs; Non-Credit	\$4,373	\$3,506	\$6,122	\$6,014	38%	72%	-2%
16100 Remediation Testing	\$45,907	\$113,946	\$27,310	\$85,168	86%	-25%	212%
16200 Preventive Remediation	\$434,023	\$58,519	\$0	\$3,110	-99%	-95%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,020,472	\$1,951,981	\$1,225,286	\$1,379,618	35%	-29%	13%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$228,324	\$108,203	N/A	N/A	-53%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$59,209	\$0	N/A	N/A	-100%
18000 Payments to Governmental Units Outside State	\$9,972	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$947,261	\$1,244,917	\$571,266	\$304,404	-68%	-76%	-47%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$70,989	\$0	\$0	\$387,782	446%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$987,289	\$491,845	\$141,420	\$388,388	-61%	-21%	175%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$623,054	\$1,088,634	\$853,229	\$288,436	-54%	-74%	-66%
22220 Library/Media Services; School Library	\$1,100,683	\$1,413,313	\$1,167,262	\$1,149,990	4%	-19%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Greater Clark County Schools (1010)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
22250 Library/Media Services; Computer Assisted Instruction Services	\$195,393	\$0	\$0	\$0	-100%	N/A	N/A
22290 Library/Media Services; Other Educational Media Services	\$1,327	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$436,619	\$456,555	\$528,998	N/A	21%	16%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$26,606	\$4,875	N/A	N/A	-82%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$0	\$0	\$342	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$0	\$40,059	\$91,894	N/A	N/A	129%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$31,775	\$30,224	\$1,887	\$6,968	-78%	-77%	269%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,129,537	\$1,487,646	\$1,247,485	\$762,964	-32%	-49%	-39%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$878	\$6,903	\$4,803	N/A	447%	-30%
26497 2007 Account Code - Teachers Retirement Fund	\$2,972,127	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$53,694,956	\$68,070,717	\$65,759,710	\$60,560,323	13%	-11%	-8%

Student Instructional Support

21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$229,989	\$227,544	N/A	N/A	-1%
21120 Attendance and Social Work Services; Attendance Services	\$60,794	\$79,912	\$195,232	\$169,299	178%	112%	-13%
21140 Attendance and Social Work Services; Pupil Accounting	\$103,330	\$64,895	\$60,294	\$69,459	-33%	7%	15%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$8,280	\$0	\$0	N/A	-100%	N/A
21210 Guidance Services; Service Area Direction	\$78,316	\$14,583	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$1,145,004	\$1,484,243	\$1,142,530	\$1,244,593	9%	-16%	9%
21250 Guidance Services; Records Maintenance	\$5,451	\$1,805	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$16,000	\$0	N/A	N/A	-100%
21340 Health Services; Nurse Services	\$354,049	\$512,570	\$528,535	\$545,423	54%	6%	3%
21490 Other Psychological Services	\$720,400	\$1,012,113	\$784,719	\$698,315	-3%	-31%	-11%
21810 Special Education Administration; Service Area Direction	\$611,589	\$772,031	\$872,570	\$772,077	26%	0%	-12%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$1,159	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$336	\$3,452	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$3,196,590	\$4,237,798	\$4,920,061	\$4,844,018	52%	14%	-2%
24900 Other Support Services, School Administration	\$0	\$31,837	\$83,998	\$158,928	N/A	399%	89%
Student Instructional Support Total	\$6,275,858	\$8,223,519	\$8,833,927	\$8,730,817	39%	6%	-1%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$48,137	\$142,128	\$102,926	\$65,333	36%	-54%	-37%
23150 Board of Education; Legal Services	\$156,414	\$232,302	\$229,793	\$227,779	46%	-2%	-1%
23160 Board of Education; Promotion Expenses	\$8,109	\$13,793	\$5,699	\$13,232	63%	-4%	132%
23210 Executive Administration; Office of The Superintendent	\$205,219	\$266,230	\$387,097	\$358,344	75%	35%	-7%
23220 Executive Administration; Community Relations	\$0	\$0	\$173,867	\$134,462	N/A	N/A	-23%
23230 Executive Administration; Staff Relations and Negotiations	\$10,000	\$2,729	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$5,562	\$147,791	\$119,166	\$13,630	145%	-91%	-89%
25110 Fiscal Services; Office of The Business Manager	\$161,296	\$171,986	\$225,911	\$197,916	23%	15%	-12%
25120 Fiscal Services; Service Area Direction	\$49,030	\$0	\$79,185	\$51,471	5%	N/A	-35%
25140 Fiscal Services; Receiving and Disbursing Funds	\$117,905	\$116,550	\$125,694	\$126,527	7%	9%	1%
25150 Fiscal Services; Payroll Services	\$111,108	\$174,492	\$189,801	\$177,991	60%	2%	-6%
25160 Fiscal Services; Financial Accounting	\$0	\$75,994	\$71,297	\$77,070	N/A	1%	8%
25170 Fiscal Services; Internal Auditing	\$31,931	\$774	\$0	\$0	-100%	-100%	N/A
25191 Other Fiscal Services; Refund of Revenue	\$6,767	\$14,432	\$89,854	\$81,794	> 500%	467%	-9%
25193 Other Fiscal Services; Printed Forms	\$25,950	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$7,531	\$6,281	\$1,010	\$10	-100%	-100%	-99%
25196 Other Fiscal Services; Cash Change	\$10,620	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$0	\$711,530	\$204,706	\$1,126,297	N/A	58%	450%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$76,648	\$111,770	\$122,732	\$124,601	63%	11%	2%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$41,053	\$16,528	\$0	\$0	-100%	-100%	N/A

School Corporation Expenditures by Expenditure Type
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Greater Clark County Schools (1010)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
25400 Planning, Research, Development and Evaluation	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25600 Public Information Services	\$57,458	\$66,815	\$119,236	\$143,650	150%	115%	20%
25710 Personnel Services; Supervision of Personnel Services	\$92,366	\$129,656	\$153,670	\$152,658	65%	18%	-1%
25720 Personnel Services; Recruitment and Placement	\$210,290	\$315,316	\$258,502	\$252,880	20%	-20%	-2%
25740 Personnel Services; Noninstructional Personnel Training	\$234	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$0	\$178,986	\$146,378	N/A	N/A	-18%
25910 Judgments	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25950 Other Assessments	\$0	\$0	\$0	\$171	N/A	N/A	N/A
25990 Other Support Services, Central	\$281,384	\$139,869	\$34,653	\$38,772	-86%	-72%	12%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$308,587	\$402,651	\$331,272	\$261,581	-15%	-35%	-21%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$7,149,592	\$6,996,614	\$6,608,838	\$6,437,915	-10%	-8%	-3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$49,361	\$86,829	\$68,854	\$75,735	53%	-13%	10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$413,888	\$804,966	\$682,234	\$728,403	76%	-10%	7%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$4,348	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$486,069	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$23,820	\$24,945	\$12,766	\$14,295	-40%	-43%	12%
26600 Operation and Maintenance of Plant Services; Security Services	\$142,831	\$141,030	\$116,988	\$117,758	-18%	-17%	1%
26700 Operation and Maintenance of Plant Services; Insurance	\$56,057	\$513,296	\$395,904	\$196,196	250%	-62%	-50%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$82,544	\$111,777	\$110,802	\$178,753	117%	60%	61%
27010 Student Transportation; Service Area Direction	\$219,561	\$298,908	\$309,264	\$371,303	69%	24%	20%
27100 Student Transportation; Vehicle Operation	\$1,442,375	\$2,377,199	\$2,546,562	\$2,540,522	76%	7%	0%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$10,005	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$573,923	\$675,083	\$860,242	\$931,437	62%	38%	8%
27400 Student Transportation; Purchase of School Buses	\$180,533	\$622,741	\$0	\$356,000	97%	-43%	N/A
27500 Student Transportation; Insurance on Buses	\$33,736	\$191,113	\$146,522	\$55,040	63%	-71%	-62%
27700 Student Transportation; Contracted Transportation Services	\$1,296,493	\$1,381,790	\$1,395,674	\$1,356,105	5%	-2%	-3%
27900 Student Transportation; Other Student Transportation Services	\$88,467	\$0	\$2,881	\$11,455	-87%	N/A	298%
31100 Food Services Operations; Service Area Direction	\$537,662	\$760,636	\$837,912	\$773,500	44%	2%	-8%
31200 Food Services Operations; Food Preparation and Dispensing	\$651,504	\$979,618	\$1,085,166	\$1,036,911	59%	6%	-4%
31300 Food Services Operations; Food Delivery	\$7,880	\$20,853	\$1,904	\$0	-100%	-100%	-100%
31400 Food Services Operations; Food Purchases	\$1,430,485	\$1,691,129	\$1,941,628	\$2,022,756	41%	20%	4%
31900 Other Food Services	\$226,709	\$253,232	\$1,018,585	\$1,041,016	359%	311%	2%
Overhead and Operational Total	\$17,131,435	\$21,191,375	\$21,347,782	\$22,027,652	29%	4%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$46,035	\$65,190	N/A	N/A	42%
33200 Community Recreation	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$757,626	\$1,023,237	\$1,063,305	\$1,071,726	41%	5%	1%
33600 Nonpublic School Pupil Services	\$7,964	\$124,812	\$189,730	\$277,051	> 500%	122%	46%
33990 Other Community Services; Other	\$24,464	\$39,347	\$7,040	\$6,497	-73%	-83%	-8%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$234,843	\$12,000	\$113,748	\$48,572	-79%	305%	-57%
43000 Facilities Acquisition and Construction; Professional Services	\$97,934	\$170,360	\$144,299	\$72,360	-26%	-58%	-50%
45100 Building Acquisition, Construction and Improvements	\$1,385,373	\$1,009,587	\$4,092,804	\$2,331,671	68%	131%	-43%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$565,852	\$157,786	\$0	\$0	-100%	-100%	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$909,723	\$797,296	\$771,062	N/A	-15%	-3%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$20,125	\$0	\$0	N/A	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$660	\$15,891	\$3,607	\$542	-18%	-97%	-85%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$76,603	\$49,808	\$797,139	N/A	> 500%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$2,148,130	\$1,484,540	\$1,397,167	\$1,371,050	-36%	-8%	-2%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	-\$7	\$29,406	\$0	\$91,699	N/A	212%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$500,000	\$290,000	\$689,281	\$1,105,000	121%	281%	60%

School Corporation Expenditures by Expenditure Type
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Greater Clark County Schools (1010)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
52100 Debt Services; Interest on Debt; Bonds	\$5,000	\$388,635	\$704,382	\$956,183	> 500%	146%	36%
52200 Debt Services; Interest on Debt; Temporary Loans	\$122,055	\$812,191	\$0	\$36,888	-70%	-95%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,656,108	\$1,740,000	\$5,405,000	\$5,515,000	51%	217%	2%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$2,385,164	\$4,358,137	\$4,044,718	N/A	70%	-7%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$55,401	\$0	N/A	N/A	-100%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$1,449	\$0	N/A	N/A	-100%
54200 Common School Fund; Principal	\$334,368	\$779,424	\$500,550	\$503,988	51%	-35%	1%
54250 Common School Fund; Interest	\$0	\$109,657	\$57,531	\$48,167	N/A	-56%	-16%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$0	\$72,526	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$9,840,370	\$11,578,488	\$19,676,569	\$19,187,029	95%	66%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,253,785	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$4,501,232	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$658,985	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$6,363,071	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$18,504	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$4,319,329	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$17,114,906	\$0	\$0	\$0	N/A	N/A	N/A
Not Categorized							
11990 Other Regular Programs Heading	\$880,167	\$0	\$0	\$0	N/A	N/A	N/A
Not Categorized Total	\$880,167	\$0	\$0	\$0	N/A	N/A	N/A